

# County of Kershaw

## Transparency Spending Reports

Kershaw County is posting a monthly check register starting with our new fiscal year. The County does not post salary expenditures.

All expenditures made on the transparency reports are paid using an 11-digit account. The funding source of each transaction is indicated by the account code.

**Example account code - 10-5-103-501-02: 10** is the fund, **5** is the account type, **103** is the department and **501-02** is the description. **We have provided a list of department numbers and a brief explanation of each type of fund.**

The General Fund – This fund records expenditures which are funded from Local tax collections and State revenue.

The Special Revenue Fund – Are funds that are setup to account for specific revenue that are legally restricted to expenditures for a particular purpose. Examples of such funds are Inmate Canteen, Fire Service, E-911 Tariff, Victims Advocate, Economic Development, Capital, Solid Waste and grants.

The Debt Services Fund – This fund is setup to account for the accumulation of resources and payments of general obligation bonds. This is a special assessment levied when the County is obligated for payments.

The Capital Project Fund – This fund is used to record transactions for acquiring new buildings, equipment for new buildings, remodeling and additions to existing facilities.

The Proprietary Fund – A service for which the County charges customers a fee. Example of this fund is the Sewer and EMS.

The Fiduciary Fund – The County is the trustee for this fund. Examples of such funds are Kershaw County School District funds, Richland /Kershaw County Solicitor's funds and other Trust funds.

# County of Kershaw

## FUNDS

10 GENERAL FUND	14 PROPRIETY FUND
11 SPECIAL FUND	15 FIDUCIARY FUND
12 DEBT SERVICES FUND	16 PROPRIETY FUND
13 CAPITAL PROJECTS FUND	

## GENERAL FUND DEPARTMENTS

000 NON DEPARTMENTAL	122 PROBATE COURT
100 COUNTY COUNCIL	123 REGISTER OF DEEDS
101 CONTRIBUTION AGENCIES	124 MASTER IN EQUITY
102 ADMINISTRATOR	125 CENTRAL COMMUNICATIONS
103 FINANCE	126 CORONER
104 HUMAN RESOURCES	127 SHERIFF'S DEPARTMENT
105 ATTORNEY	128 DETENTION CENTER
106 INFORMATION TECHNOLOGY	130 SPECIAL SERVICES
108 BUILDING MAINTENANCE	131 VETERAN'S AFFAIRS
109 PLANNING & ZONING	132 REGISTRATION AND ELECTION
110 EMERGENCY PREPAREDNESS	133 AIRPORT
111 PUBLIC WORKS	134 LIBRARY
114 ASSESSOR	135 RECREATION
115 AUDITOR	136 RISK MANAGEMENT
116 DELINQUENT TAX COLLECTOR	160 DSS
117 TREASURER	161 HEALTH DEPARTMENT
118 GIS/MAPPING	162 INDIGENT CARE
119 CLERK OF COURT	163 LEGISLATIVE DELEGATION
120 FAMILY COURT	164 FLEET MAINTENANCE
121 SUMMARY COURT	

# County of Kershaw

## SPECIAL FUND DEPARTMENTS

200 INMATE CANTEEN	241 LIBRARY IID-09-70 GRANT
201 E911 TARIFF	242 2009-SB-B9-3363 GRANT
202 FIRE SERVICES	243 2009-DJ-BX-0004 GRANT
203 STATE ACCOM TAX 30%	244 2007-DJ-BX-0198 GRANT
204 TOURISM	245 28 WT 10
205 CTC FUNDS	246 28 WO 10
206 ROAD MAINTENANCE	247 MULTIPARK TRAIL PROJECT
207 TITLE IV-D	248 PARD 201205
208 SEWER TAX DISTRICT	249 WORKFORCE INITIATIVE
209 CLERKS BOND FEES	250 LIBRARY IID-10-08 GRANT
210 FIRE STATION 1%	251 HORSE MANURE COMPOSTING
211 MINI BOTTLE PASS THRU	252 LIBRARY IID-10-24 GRANT
212 101 INDUSTRIAL PARK	253 EECBG ENERGY GRANT
213 SOLID WASTE	254 ENERGY GRANT – WSEE-001
214 STATE ACCOMOD TAX 65%	255 SHERIFF – TARGET
216 ECONOMIC DEVELOPMENT	256 DUI TRAFFIC 2H12040 GRANT
229 VICTIM ADVOCATE – MAGISTRATE	257 2010-DJ-BX-0912-JUSTICE GRANT
230 VICTIM ADVOCATE – SHERIFF	258 CCC FOUNDATION
231 SHERIFF FEDERAL FORFEITURE	259 11SHP23 – SLED GRANT
232 SHERIFF COUNTY FORFEITURE	261 SS1910-TB KAWASHIMA
233 SHERIFF DONATIONS	262 KC-CTC COMMITTEE
234 SHERIFF COUNTY FORFEITURE	263 25 MILE CREEK EQ-3-806
235 SHERIFF UNCLAIMED PROPERTY	273 WEYLICHEM
236 CIVIL PROCESS SEIZURES	274 LSTA IID-14-308
237 EMS GIA PASS THRU	275 LSTA IID-14-124
238 28SW08 GRANT	276 PRODUCTION DEVELOPMENT GRANT
239 LIBRARY SFSF	277 DONATIONS – RECREATION
240 OFF SITE WATER GRANT	278 LTAI JAZZ GRANT

# County of Kershaw

## PROPRIETARY FUND DEPARTMENTS

400 SEWER	406 SRF PROJECT
401 WWTP	407 WEYLICHEM FORCE MAIN
402 US 1 EAST CAMDEN	450 SEWER DEBT
403 US 1 SOUTH	600 EMS
404 LAGOON CONVERSION	
405 US1 EXT BLANEY FIRE	

## FIDUCIARY FUND DEPARTMENTS

500 KC CLEAN COMMUNITY	516 JUVENILE PTI
501 CITY OF CAMDEN	517 PTI/JPTI
502 LUGOFF FIRE DISTRICT	518 DRUG COURT
503 TOWN OF ELGIN	519 EXPUNGEMENT
504 TOWN OF BETHUNE	520 SOLICITOR WORTHLESS CHECK
505 KC SCHOOL DEBT	521 SOLICITOR CDV
506 KC SCHOOL OPERATIONS	522 ASST SOLICITOR DUI PROSEC
507 KC SCHOOL STATE	523 SOLICITOR TRAFFIC PROGRAM
508 INMATE TRUST FUND	524 BOND ESTREATMENT
509 TAX SALE TRUST FUND	525 UNCLAIMED RESTITUTION PTI
510 PRE TRIAL INTERVENTION	526 SOL. KC YOUTH ARBITRATION
511 SOLICITOR	530 MAGISTRATE TRUST FUND
512 VICTIM/WITNESS	531 CLERK OF COURT TRUST
513 SOLICITOR DRUG SEIZURES	532 MASTER IN EQUITY TRUST
514 SOLICITOR CITY OF COLUMBIA	533 SHERIFF – DRUG SEIZURES
515 SOLICITOR AEP	

# County of Kershaw

## CAPITAL PROJECTS FUND DEPARTMENTS

902 CCTC WORKFORCE CENTER	919 AIRPORT-STATE 11-003
903 WILDLIFE ROAD	920 FAA 3-45-0011-019-2012
904 WATEREE EXEC PARK	921 FAA 3-45-0011-020-2013
905 WEST RECREATION COMPLEX	922 2014 – IPR BOND
906 2010A GO BOND	923 FAA 3-45-011-021 2014
907 GOVERNOR’S HILL	924 C-13-2174 INVISTA
908 ELGIN FIRE STATION	925 SHERIFF – SCHOLORSHIP
909 BETHUNE RECREATION	926 FAA 3-45-011-022-2015
910 FAA 16 GRANT	927 SC AERO – PASS THRU
911 EQUINE CENTER	930 CAPITAL FUND
912 E911 BACKUP	931 R-15-2019 RIA WATER LINE
913 FAA GRANT EXTENSION	932 FEMA
914 FLOATING DOCK	933 2015A – IPR BOND
915 SC AERONAUTICS WF BEACON	934 2015B – IPR BOND
916 FAA-LAND ACQ-RUNWAY 6&24	
917 FAA 3-45-0011-017-2011	
918 FAA 3-45-0011-018-2011	

# County of Kershaw

## Transparency Spending Report

### Questions/Comments Form

Please send via mail to:

Kershaw County

515 Walnut Street

Camden, SC 29020

Attn: Finance Dept. Angie Helms

CHECK DATE \_\_\_\_\_

CHECK NUMBER \_\_\_\_\_

VENDOR NAME \_\_\_\_\_

DESCRIPTION \_\_\_\_\_

QUESTION \_\_\_\_\_  
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REQUESTED BY \_\_\_\_\_

ADDRESS \_\_\_\_\_  
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E-MAIL \_\_\_\_\_

OR

PHONE NUMBER \_\_\_\_\_